IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 10TH APRIL 2007 / 20TH CHAITHRA 1929

OP.No. 8549 of 2000(P)

PETITIONER:
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1. **M.SHASHI KUMAR, S/O. LATE K.B. UNNI NAIR, CC NO. 27/3392, G- NAMASITHA, VIDHYA NAGAR, COCHIN-20.**

2. **SOBHANA SHASHI KUMARI, W/O. SRI. SHASHI KUMAR, -DO- -DO-**

3. **GEORGE JACOB, S/O. LATE P.T. CHACKO, CC 27/3389, D- NAMASITHA, VIDHYA NAGAR, COCHIN-20.**

4. **ANNIE GEORGE, W/O. GEORGE JACOB, -DO- -DO-**

BY ADV. SRI.C.T.JOSEPH

RESPONDENTS:
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1. **THE TAHSILDAR, KANAYANNUR TALUK, ERNAKULAM (ASSESSING AUTHORITY UNDER THE KERALA BUILDING TAX ACT, 1975).**

2. **THE REVENUE DIVISIONAL OFFICER, FORT KOCHI, ERNAKULAM, (APPELLATE AUTHORITY UNDER THE KERALA BUILDING TAX ACT, 1975).**

3. **THE DIST. COLLECTOR, ERNAKULAM. CIVIL STATION, KAKKANAD (THE REVISIONAL AUTHORITY UNDER THE KERALA BUILDING TAX ACT 1975).**

BY SR. GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 10/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP NO. 14236/2000 IN OP NO. 8549/2000 P.

DISMISSED

10/04/2007. **SD/- K.BALAKRISHNAN NAIR, JUDGE**

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE AGREEMENT DT. 15/09/93 EXECUTED BY ANNA CYRIAC & OTHERS.

EXT.P2. COPY OF THE SALE DEED DT. 25/11/96 EXECUTED BY M. SHASHI KUMAR & OTHERS.

EXT.P3. COPY OF THE LETTER DT. 16/3/98 BY TAHSILDAR, KANAYANNUR TO ANNA CYRIAC & OTHERS.

EXT.P4. COPY OF THE ASSESSMENT ORDER DT. 26/3/298 BY THE TAHSILDAR, KANAYANNUR.

EXT.P5. COPY OF THE RECEIPT DT. 3/2/99 FOR RS. 36,150/- ISSUED BY VILLAGE OFFICER, ELAMKULAM TO SHASHI KUMAR & OTHERS.

EXT.P6. COPY OF THE ORDER DT. 16/3/99 ISSUED BY RDO/FORT KOCHI TO M. SHASHI KUMAR & OTHERS.

EXT.P7. COPY OF THE RECEIPT DT. 13/4/99 FOR RS. 36150/0 ISSUED BY VILLAGE OFFICER, ELAMKULAM TO SHASHI KUMAR & OTHERS.

EXT.P8. COPY OF THE ORDER DT. 26/2/2000 ISSUED BY DIST. COLLECTOR, ERNAKULAM TO SHASHI KUMAR & OTHERS.

True copy

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K.BALAKRISHNAN NAIR, J.

O.P. NO. 8549 OF 2000-P

JUDGMENT

The petitioners are builders, who constructed a residential complex. The said building was assessed to building tax, treating it as a single unit, though they claimed assessment for each apartment separately. Ext.P4 is the demand notice issued pursuant to the assessment. Though, the petitioners filed an appeal before the R.D.O against the assessment order, that was dismissed by Ext.P6. A revision was attempted before the District Collector, as evident from Ext.P8 order. The said revision also met with the same fate. Hence this Original Petition challenging Exts.P4, P6 and P8.

2. The respondents have filed a counter affidavit, supporting the impugned orders. According to them, the apartments were assigned to the allottees only after the completion of the construction of the building.

3. The point raised by the petitioners is covered by the common judgment in W.P.(C) No.4981/2007 and connected cases and also the common judgment in O.P.No.26467/2002 and connected cases. All the directions issued in those judgments, including those concerning the time limit for filing of objections, completion of assessment etc., will be treated

as the directions in this case also. Accordingly, the impugned orders are quashed. The 1st respondent Tahsildar is directed to pass fresh orders in the light of the directions contained in the above two judgments.

The Original Petition is disposed of as above.

10th April, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/

K.BALAKRISHNAN NAIR, J.

O.P. NO.8549/2000-P

JUDGMENT

10.4.2007